

लैटी (प्र०)



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्य शासव द्वारा प्रकाशित

शिमला, मंगलवार, 23 मार्च, 2004/3 चंत्र, 1926

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 19 मार्च, 2004

संख्या ई० एक्स० एन०-एफ०(II) ८/२०००--हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रम कर अधिनियम, 1968 (1968 का 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या १४-११/६९-ई० एण्ड टी०, तारीख 23 अक्टूबर, 1970 द्वारा तारीख 11 नवम्बर, 1970 के राजपत्र, हिमाचल प्रदेश (असाधारण) में प्रकाशित हिमाचल प्रदेश साधारण विक्रम, 1970 में और संशोधन करने के लिए निम्नलिखित नियम बनाने का प्रस्ताव करते हैं और उन्हें जन-साधारण की जानकारी के लिए राजपत्र, हिमाचल प्रदेश में प्रकाशित किया जाता है;

यदि उक्त नियमों में संशोधन से सम्भाव्य प्रभावित कोई व्यक्ति, प्रस्तावित नियमों के सम्बन्ध में कोई आक्षेप करना या सुझाव देना चाहे, तो वह उसे/उन्हें प्रस्तावित प्रारूप नियमों के प्रकाशन की तारीख से तीस दिन की अवधि के भीतर आयुक्त, आबकारी एवं कराधान, हिमाचल प्रदेश, शिमला-171009 को भेज सकेगा ;

उम्रुका नियंत्रण के भीतर प्राप्त हुए आक्षेपों या सुझावों पर, यदि कोई हो, सरकार द्वारा इन्हें अन्तिम रूप देने से पूर्व विचार किया जाएगा अर्थात् :—

### प्रारूप नियम

1. संक्षिप्त नाम.—इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश साधारण विक्रय कर (संशोधन) नियम, 2004 है।

2. नियम 2 का संशोधन.—हिमाचल प्रदेश सामान्य विक्रय कर नियम, 1970 (जिन्हें इसमें इसके अचात् उक्त नियम कहा गया है) के नियम 2 में,—

(i) खण्ड (ए) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“(a) “agent” means a person authorized in writing in Form S. T. XVI-A by a dealer or other person to appear on his behalf before any officer or authority empowered under the Act to carry out the purposes of the Act;”;

(ii) i.e clause (f), at the end the words and signs “and shall also include the Additional/Joint Excise and Taxation Commissioner” shall be added ; and

(iii) clause (p) shall be omitted.

3. नियम 3 का प्रतिस्थापन.—उक्त नियमों के नियम 3 के स्थान पर, निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“3. (1) The application for registration under section 8 shall be made to the appropriate Assessing Authority in Form S. T. I. It shall be signed by the proprietor of the business or in the case of a firm, by a partner or Director of the firm or in the case of a Hindu Joint Family business, by the Manager or Karta of the Hindu Joint Family or in the case of a company incorporated under the Companies Act, 1956 or under any other law, by the principal officer managing the business or in the case of a Government Department by the Head of Department or any other officer/officers duly authorized in writing by him.

(2) An application under sub-rule (1) shall be accompanied by a Treasury Challan showing the deposit of fee of rupees fifty in the appropriate head of account.”.

4. नियम 5 का प्रतिस्थापन.—उक्त नियमों के नियम 5 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“5. (1) The security referred to in section 11 may be in the following forms, namely :—

(a) cash deposit or Post Office, Saving Account or Scheduled Banks' Saving Bank Account Pass Book or fixed deposit receipt duly pledged to the Assessing Authority or bank guarantee from a Scheduled bank ; and

(b) personal bond with or without sureties to the satisfaction of the Assessing Authority and executed in Form S. T. XXXII on a non-judicial paper of the appropriate value.

(2) The security furnished under sub-rule (1) shall be maintained in full so long as the registration certificate continues to be in force. If the amount of security already determined is rendered inadequate, the Assessing Authority may at any time and for sufficient reasons demand additional security.

(3) In the event of default in payment of any tax, interest or penalty due, the security furnished by the dealer under sub-rule (1) shall be liable to adjustment towards recovery of such tax, interest or penalty after intimation to him and the deficiency in the amount of security shall be made up by the dealer within a period of thirty days from the date of such intimation.”.

5. नियम 6 का प्रतिस्थापन.—उक्त नियमों के नियम 6 के स्थान पर नि निर्दिष्ट प्रतिस्थापित किया जाएगा, अर्थात् :—

“6. (1) When the appropriate Assessing Authority, after making such enquiry as he may consider necessary, is satisfied that the applicant has fulfilled the requirements of the provisions of the Act and these rules, he may re-register such dealer or such person and issue him a certificate of registration in Form S. T. III.

(2) The certificate of registration granted under sub-rule (1) shall be valid from the date of receipt of application.”.

6. नियम 7 का प्रतिस्थापन.—उक्त नियमों के नियम 7 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“7. (1) The certificate of registration granted to a dealer shall be renewable by the Assessing Authority after such period from the date of grant of certificate of registration as the Commissioner, may by order direct, under sub-rule (2) of rule 6 on payment of fee specified in rule 64.

(2) An application for renewal of registration certificate under sub-rule (1) shall be accompanied by a Treasury Challan showing the deposit of renewal fee of twenty five rupees in the appropriate head of account.”.

7. नियम 8 का लोप.—उक्त नियमों की विद्यमान नियम 8 का लोप किया जाएगा।

8. नियम 9 का संशोधन.—उक्त नियमों के नियम 9 के उप-नियम (2), के अंत में,

“and it shall be produced for inspection on demand by any officer not below the rank of an Excise and Taxation Inspector” शब्दों को जोड़ा जाएगा।

9. नियम 10 का प्रतिस्थापन.—उक्त नियमों के नियम 10 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“10. The name and other particulars of every dealer or person registered under section 8 shall be entered in a register in Form S. T. V. provided that the entries in respect of persons registered under sub-section (1) of section 8 shall be made in red ink.”.

10. नियम 11 का प्रतिस्थापन.—उक्त नियमों के नियम 11 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

“11. (1) When any registered dealer makes any report about any contingency specified in clauses (a) and (c) of sub-section (6) of section 8, or when he is so required by the Assessing Authority, the registered dealer shall send his registration certificate to the appropriate Assessing Authority, together with the requisite information on receipt of which, the Assessing Authority may amend, or cancel the registration certificate, which shall be deemed to have been amended, or cancelled by the Assessing Authority on the date of receipt of the information from the dealer.

(2) The particulars of all registration certificates cancelled under the Act shall be notified by the authority cancelling the registration certificates in the official Gazette as soon as possible thereafter.”.

11. नियम 13 और 14 का लोप.—उक्त नियमों के विद्यमान नियम 13 और 14 का लोप किया जाएगा।

12. नियम 15 का संशोधन.—उक्त नियम के नियम 15 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

“15. When a person who has been registered under sub-section (2) of section 8, is granted the certificate of registration under sub-section (1) of section 8, the appropriate Assessing Authority shall cancel the certificate of registration granted to such person under sub-section (2) of section 8.”.

13. नियम 16 का संशोधन.—उक्त नियमों के नियम 16 के उप-नियम (2) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

“(2) The Assessing Authority shall make necessary entry in register in Form S. T. V. in respect of dealers or persons whose registration certificates have been cancelled under section 8 of the Act, in red ink.”.

14. नियम 18 का लोप.—उक्त नियमों के विद्यमान नियम 18 का लोप किया जाएगा।

15. नियम 21 का प्रतिस्थापन.—उक्त नियमों के नियम 21 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

“21. Period of return.—(1) Subject to the provisions of sub rule (2), every registered dealer shall furnish returns in Form S. T. VIII or S. T. IX, or both, as the case may be, quarterly within thirty days from the expiry of each quarter of a financial year.

(2) Notwithstanding the provisions of sub-rule (1), the appropriate Assessing Authority may, for reasons to be recorded in writing, fix monthly returns for any dealer and such order shall remain in force for a period of one year whereafter the Assessing Authority shall review the case of each such dealer.

(3) The dealer for whom monthly return period has been fixed under sub-rule (2) shall furnish a return in Form S. T. VIII or S. T. IX, or both, as the case may be, for each month, within fifteen days from the close of each month.”.

16. नियम 22, 23, 24 और 25 का लोप.—उक्त नियमों के विद्यमान नियम 22, 23, 24 और 25 का लोप किया जाएगा।

17. नियम 26 और 27 का संशोधन.—उक्त नियमों के नियम 26 और 27 में शब्द “or surcharge” का लोप किया जाएगा।

18. नियम 28-ए का लोप.—उक्त नियमों के विद्यमान नियम 28-ए का लोप किया जाएगा।

19. नियम 39, 40 और 41 का प्रतिस्थापन.—उक्त नियमों के विद्यमान नियम 39, 40 और 41 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“39. An Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer, incharge of the district and other Excise and Taxation Officer shall exercise the powers of Assessing Authority in relation to all dealers within his territorial jurisdiction.

40. (1) The Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, incharge of the district may *suo-moto* or on an application made to him in this behalf, by an order in writing, transfer any case from the file of Excise and Taxation Officer other than incharge of the district, serving in his district, to his own file and *vice-versa*.

(2) The Deputy Excise and Taxation Commissioner of the Zone may *suo-moto* or on an application made to him in this behalf, by order in writing, transfer any case from the Assessing Authority to another within his territorial jurisdiction;

Provided that where an application for such transfer lies under sub-rule (1), no application under this sub-rule shall lie unless the former application has been rejected under sub-rule (1).

41. (1) Subject to sub-rule (2) the Deputy Excise and Taxation Commissioner of the zone shall have and exercise the powers under sub-section (1) of section 31 in relation to the proceedings pending before or disposed of by any Assessing Authority or Assistant Excise and Taxation Commissioner or Excise and Taxation Officer working under him.

(2) The Additional Excise and Taxation Commissioner (Departmental Cadre) posted at the Headquarters shall have and exercise the powers under sub-section (1) of section 31 throughout the State in relation to the proceedings disposed of or pending before any office exercising the powers of Deputy Excise and Taxation Commissioner, Assistant Excise and Taxation Commissioner, Excise and Taxation Officer or Assessing Authority in the State”.

20. नियम 42 का संशोधन.—उक्त नियमों के नियम 42 के उप-नियम (1), में शब्द और चिन्ह “surcharge” का लोप किया जाएगा।

21. नियम 45 का संशोधन.—उक्त नियमों के नियम 45 में चिन्ह और शब्द “surcharge” का लोप किया जाएगा।

22. नियम 53 का संशोधन.—उक्त नियम 53 में अंक “25” के स्थान पर अंक “200” प्रतिस्थापित किया जाएगा और खण्ड (v-a) में विद्यमान शब्द “and surcharge” का लोप किया जाएगा।

23. नियम 60-ए का लोप.—उक्त नियमों के विद्यमान नियम 60-ए का लोप किया जाएगा।

24. नियम 61 का संशोधन.—उक्त नियमों के नियम 61 के उप-नियम (3) में शब्द “or surcharge” जहाँ कहीं भी विद्यमान हो का लोप किया जाएगा।

25. नियम 64 का संशोधन.—उक्त नियमों के नियम 64 में,—

(a) in the Table appended to it, for item number 5 the following shall be substituted namely :—

“5. (a) Application for amendment of registration certificate.	Twenty-five rupees
(b) Application for renewal of registration certificate.	Twenty-five rupees
(c) Application for attested copy of registration certificate for every additional place of business.	Ten rupees for each copy.
(d) Application for duplicate copy of registration certificate lost, destroyed or defaced.	Ten rupees” ; and

(b) at the end, of item number 9, the following proviso shall be added, namely :—

“Provided that the fees in respect of documents specified at serial numbers, 5 and 7 shall be paid into the Government Treasury under appropriate head of account.”

26. नियम 65 का संशोधन.—उक्त नियमों के नियम 65 के उप-नियम (9) का लोप किया जाएगा।

27. नियम 66 का संशोधन.—उक्त नियमों के नियम 66 में,—

- (i) in sub-rule (1) the words “and surcharge” shall be omitted;
- (ii) in sub-rule (2) for the words and sign “Himachal Pradesh shall control all other officers empowered under the Act, in Himachal Pradesh”, the words “incharge of the zone is charged with the duty of carrying out the provisions of the Act and shall superintend the work of all other officers posted in the districts and areas under his control” shall be substituted; and
- (iii) for sub-rule (3), the following shall be substituted, namely :—

“(3) The Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer incharge of a district is charged with the duty of carrying out the provisions of the Act subject to the control and direction of the Commissioner and the Deputy Excise and Taxation Commissioner incharge of the zone.”.

28. नियम 70 का संशोधन.—उक्त नियमों के नियम 70 में शब्द "and surcharge" का लोप किया जाएगा।

29. प्ररूप एस०टी०-I का संशोधन.—उक्त नियमों से संलग्न प्ररूप एस०टी०-I में,—

(i) for the existing title, the following shall be substituted, namely:—

"APPLICATION FOR REGISTRATION UNDER SUB-SECTION (1)/(2) OF SECTION 8 OF THE HIMACHAL PRADESH GENERAL SALES TAX ACT, 1968.".

(ii) for para 1, the following shall be substituted, namely:—

"I, ..... Proprietor/Manager/Partner/Director/Head of Department or any other officer duly authorised by such Head of Department in writing, of the business known as..... the Head office of which in Himachal Pradesh is situated at ..... town/village..... post office..... Tehsil ..... District..... hereby apply, on behalf of the said business, for registration under sub-section (1)/(2) of section 8 of the Himachal Pradesh General Sales Tax Act, 1968 and attach herewith a treasury/bank receipt for Rs. 50 being registration fees."; and

(iii) after existing para 13, the following paras shall be added, namely:—

"14. I/We hereby undertake to furnish security of an amount determined by the Assessing Authority.

15. I/We intend manufacturing for sale the following class(es) of goods:—

(i)

(ii)

(iii)

[applicable to persons making application under sub-section (2) of section 8].

16. Three copies of latest passport size photographs of the applicant are enclosed herewith.

17. Permanent Account Number under the Income Tax Act, 1961.”.

30. प्ररूप एस०टी०-II का लोप.—उक्त नियमों में विद्यमान प्ररूप एस०टी०-II का लोप किया जाएगा।

31. प्ररूप एस०टी०-III का प्रतिस्थापन.—उक्त नियमों से संलग्न विद्यमान प्ररूप एस०टी०-III के स्थान पर नियमित प्रतिस्थापित किया जाएगा, अवृत्.—

## "FORM S. T. III

## CERTIFICATE OF REGISTRATION

(See rule 6 of the Himachal Pradesh General Sales Tax Rules, 1970)

Space for  
affixing  
photograph  
of  
applicant.

Permanent Account Number under  
the Income Tax Act, 1961.

No..... District .....

This is to certify that the business known as M/s..... whose head office in Himachal Pradesh is situated at..... town/  
Village..... Post Office..... Tehsil..... District..... has been registered as a dealer/person under sub-section (1)/(2) of section 8 of the Himachal Pradesh General Sales Tax Act, 1968.

## 2. The business is :—

Wholly  
 Mainly  
 Partly

and has places of business at.....

3. The classes of goods allowed, details of security and renewals are given overleaf.
4. The return shall be furnished quarterly/monthly and the tax is payable quarterly/monthly.
5. This certificate is valid from..... to..... and shall be subject to renewal from time to time.

Seal of Assessing Authority.

(Signature).....

Assessing Authority

Dated..... District .....

Note.—Application (i) about change in the name of the concern, and (ii) for renewal shall be made within thirty days.

OVER-LEAF

(A) Class(es) of goods allowed :

- (i) for re-sale ;
- (ii) for use in manufacture/processing/packing ;
- (iii) other uses (specify).

*Assessing Authority.*

(B) Particulars of Renewals :

Date of renewal	Period for which renewed		Signatures of Assessing Authority
	From	To	

(C) Particulars of security :

Nature and amount of security	Name and address of the Bank/Post Office/Surety

32. प्ररूप एस० टी०-IV, एस० टी०-VI और एस० टी०-VII का लोप.—उक्त नियमों से संलग्न विवरान प्ररूप एस० टी०-VI, एस० टी०-IV और प्ररूप एस० टी०-VII का लोप किया जाएगा।

33. प्ररूप एस० टी०-VIII का संशोधन.—उक्त नियमों से संलग्न प्ररूप एस० टी०-VIII में,—

(i) for the words and figure "See rule 18" the words and figure "See rule 21" shall be substituted ; and (ii) sub-item (i) of item "JJ" shall be omitted.

34. प्ररूप एस० टी०-IX का संशोधन.—उक्त नियमों से संलग्न प्ररूप एस० टी०-IX में,—

(i) for the words and figure "See rule 19", the words and figure "See rule 21" shall be substituted ;

(ii) sub-item (i) of item "DD" and sub-item (i) of item "FF" shall be omitted ; and

(iii) in item "G" the sign and word, "surcharge" shall be omitted.

35. प्ररूप एस० टी०-XIV और XV का संशोधन.—उक्त नियमों से संलग्न प्ररूप एस० टी०-XIV और एस० टी०-XV में शब्द "surcharge" जहाँ कहीं भी आता हो का लोप किया जाएगा।

36. प्ररूप एस0 टी0-XVI-A का संशोधन.—उक्त नियमों से संलग्न प्ररूप एस0 टी0-XVI-A में,—

- (a) for the word "dealer" wherever occurring the signs ". \* . . ." shall be substituted; and
- (b) at the end, the brackets and the words "(Copy of a enrolment certificate is enclosed)" shall be omitted and thereafter the following foot-note shall be added, namely :—

"\*Wherever necessary, write the name and address of the dealer or other person as the case may be."

37. प्ररूप एस0 टी0-XXIV-A का लोप.—उक्त नियमों से संलग्न विद्यमान प्ररूप एस0 टी0-XXIV-A का लोप किया जाएगा।

38. प्ररूप एस0 टी0-XXVII-B का संशोधन.—उक्त नियमों से संलग्न विद्यमान प्ररूप एस0 टी0-XXVII-B में शब्द और विन्ह "surcharge" जहाँ कहीं भी आता हो, का लोप किया जाएगा।

39. प्ररूप एस0 टी0-XXXVII और एस0 टी0-XXXVIII का लोप.—उक्त नियमों से संलग्न प्ररूप एस0 टी0-XXXVII और एस0 टी0-XXXVIII का लोप किया जाएगा।

आदेश द्वारा,

हस्ताक्षरित/-  
प्रधान सचिव ।

[Authoritative English text of this Department Notification No. EXN-F (11) 8/2000, Dated 19-3-2004 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2, the 19th March, 2004

No- EXN-F (II) 8/2000.—In exercise of the powers conferred by section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor, Himachal Pradesh proposes to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 11th November, 1970 *vide* Government notification number 14-11/69-F & T, dated the 23rd October, 1970 and the same are hereby published in the Rajpatra, Himachal Pradesh (Extra-ordinary) for the information of the general public;

If any person likely to be affected by these amendments in the aforesaid rules has any objection(s) or suggestion(s) with regard to the proposed rules, may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-171009, within a period of 30 days from the date of publication of the proposed draft rules in the Rajpatra, Himachal Pradesh;

The objection(s) or suggestion(s), if any, received within the period specified above shall be taken into consideration by the State Government before finalizing the said rules, namely :—

### DRAFT RULES

1. *Short title.*—These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 2004.

2. *Amendment of rule 2.*—In rule 2 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter called the 'said rules'),—

(i). for clause (a), the following shall be substituted, namely:—

"(a) "agent" means a person authorized in writing in Form S. T. XVI-A by a dealer or other person to appear on his behalf before any officer or authority empowered under the Act to carry out the purposes of the Act;";

(ii) in clause(f), at the end the words and signs "and shall also include the Additional/ Joint Excise and Taxation Commissioner" shall be added; and

(iii) clause (p) shall be omitted.

3. *Substitution of rule 3.*—For rule 3 of the said rules, the following shall be substituted, namely :—

"3. (1) The application for registration under section 8 shall be made to the appropriate Assessing Authority in Form S. T. 1. It shall be signed by the proprietor of the business or in the case of a firm, by a partner or Director of the firm or in the case of a Hindu Joint Family business, by the Manager or Karta of the Hindu Joint Family or in the case of a company incorporated under the Companies Act, 1956, or under any other law, by the principal officer managing the business or in the case of a Government Department by the Head of Department or any other officer/officers duly authorized in writing by him.

(2) An application under sub-rule (1) shall be accompanied by a Treasury Challan showing the deposit of fee of rupees fifty in the appropriate head of account."

4. *Substitution of rule 5.*—For rule 5 of the said rules, the following shall be substituted, namely :—

"5. (1) The security referred to in section 11 may be in the following forms, namely:—

(a) cash deposit or Post Office Saving Account or Scheduled Banks' Saving Bank Account Pass Book or fixed deposit receipt duly pledged to the Assessing Authority or bank guarantee from a Scheduled bank; and

(b) personal bond with or without sureties to the satisfaction of the Assessing Authority and executed in Form S. T. XXXII on a non-judicial paper of the appropriate value;

(2) The security furnished under sub-rule (1) shall be maintained in full so long as the registration certificate continues to be in force. If the amount of security already

19. *Substitution of rules 39, 40 and 41.*—For the existing rules 39, 40 and 41 of the said rules, the following shall be substituted, namely :—

“39. An Assistant Excise and Taxation Commissioner of the Excise and Taxation Officer, incharge of the district and other Excise and Taxation Officer shall exercise the powers of Assessing Authority in relation to all dealers within his territorial jurisdiction.

40. (1) The Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, incharge of the district may *suo moto* or on an application made to him in this behalf, by an order in writing, transfer any case from the file of Excise and Taxation Officer, other than incharge of the Districts, serving in his district, to his own file and *vice versa*.

(2) The Deputy Excise and Taxation Commissioner of the zone may *suo moto* or an application made to him in this behalf, by order in writing, transfer any case from one Assessing Authority to another within his territorial jurisdiction:

Provided that where an application for such transfer lies under sub-rule(1), no application under this sub-rule shall lie unless the former application has been rejected under sub-rule (1).

41. (1) Subject to sub-rule(2) the Deputy Excise and Taxation Commissioner of the zone shall have and exercise the powers under sub-section (1) of section 31 in relation to the proceedings pending before or disposed of by any Assessing Authority or Assistant Excise and Taxation Commissioner or Excise and Taxation Officer working under him.

(2) The Additional Excise Commissioner (Departmental Cadre) posted at the Headquarters shall have and exercise the powers under sub-section (1) of section 31 throughout the State in relation to the proceedings disposed of or pending before any officer exercising the powers of Deputy Excise and Taxation Commissioner, Assistant Excise and Taxation Commissioner, Excise and Taxation Officer or Assessing Authority in the State.”.

20. *Amendment of rule 42.*—In rule 42 of the said rules, in sub-rule (1), the word and sign “surcharge,” shall be omitted.

21. *Amendment of rule 45.*—In rule 45 of the said rules, the sign and word “surcharge” shall be omitted.

22. *Amendment of rule 53.*—In rule 53 of the said rules, for the figure “25” the figure “200” shall be substituted and the words “and surcharge” occurring in clause (v-a) shall be omitted.

23. *Omission of rule 60-A.*—The existing rule 60-A of the said rules shall be omitted.

24. *Amendment of rule 61.*—In rule 61 of the said rules, in sub-rule (3) the words “or surcharge” wherever occurring shall be omitted.

25. *Amendment of rule 64.*—In rule 64 of the said rules,—

(a) in the Table appended to it, for item number 5 the following shall be substituted and namely:—

“5. (a) Application for amendment  
of registration certificate.

Twenty-five rupees.

(b) Application for renewal of registration certificate.	Twenty-five rupees.
(c) Application for attested copy of registration certificate for every additional place of business.	Ten rupees for each copy.
(d) Application for duplicate copy of registration certificate lost, destroyed or defaced.	Ten rupees."; and

(b) at the end of item number 9, the following proviso shall be added, namely:—

“Provided that the fees in respect of documents specified at serial numbers 5 and 7 shall be paid into the Government Treasury under appropriate head of account.”.

26. *Amendment of rule 65.*—In rule 65 of the said rules, sub-rule (9) shall be omitted.

27. *(Amendment of rule 66.*—In rule 66 of the said rules,—

(i) in sub-rule (1) for the words “and surcharge” shall be omitted;

(ii) in sub-rule (2) for the words and sign “Himachal Pradesh shall control all other officers empowered under the Act, in Himachal Pradesh”, the words “incharge of the zone is charged with the duty of carrying out the provisions of the Act and shall superintend the work of all other officers posted in the districts and areas under his control” shall be substituted; and

(iii) for sub-rule (3), the following shall be substituted, namely:—

“(3) The Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer incharge of a district is charged with the duty of carrying out the provisions of the Act subject to the control and direction of the Commissioner and the Deputy Excise and Taxation Commissioner incharge of the zone.”.

28. *Amendment of rule 70.*—In rule 70 of the said rules, the words “and surcharge” shall be omitted.

29. *Amendment of Form S.T.I.*—In Form S.T.I. appended to the said rules,—

(i) for the existing title, the following shall be substituted, namely:—

“APPLICATION FOR REGISTRATION UNDER RULE SECTION (1)/(2) OF SECTION 8 OF THE HIMACHAL PRADESH GENERAL SALES TAX ACT, 1968.”.

(ii) for para 1, the following shall be substituted, namely:—

“I, ..... Proprietor/Manager/Partner/Director/Head of Department or any other officer duly authorised by such Head of Department in writing, of the business known as ..... the Head Office of which in Himachal Pradesh is

situated at ..... town/Village ..... Post Office ..... Tehil ..... District ..... hereby apply, on behalf of the said business, for registration under sub-section (1)/(2) of section 8 of the Himachal Pradesh General Sales Tax Act, 1968 and attach herewith a treasury/bank receipt for Rs. 50 being registration fees. "; and

(iii) after existing para 13, the following para shall be added, namely:—

"14. I/We hereby undertake to furnish security of an amount determined by the Assessing Authority.

15. I/We intend manufacturing for sale the following class(es) of goods:—

(i)

(ii)

(iii)

[applicable to persons making application under sub-section (2) of section 8].

16. Three copies of latest passport size photographs of the applicant are enclosed herewith.".

17. Permanent Account Number under the Income Tax Act, 1961.".

30. *Omission Form of S.T. II.*—The existing Form S.T. II appended to the said rules, shall be omitted.

31. *Substitution of Form S.T. III.*—For existing Form S.T. III appended to the said rules, following shall be substituted, namely:—

#### "FORM S. T. III

#### CERTIFICATE OF REGISTRATION

(See rule 6 of the Himachal Pradesh General Sales Tax Rules, 1970)

Space for affixing  
photograph of  
applicant

Permanent Account Number under  
the Income Tax Act, 1961.

No..... District.....

This is to certify that the business known as M/s..... whose head office in Himachal Pradesh is situated at ..... Town/Village .....

Post Office.....Tehsil.....District.....has been registered as a dealer/person under sub-section (1)/(2) of section 8 of the Himachal Pradesh General Sales Tax Act, 1968.

2. The business is :—

Wholly  
Mainly  
Partly

and has places of business at.....

3. The classes of goods allowed, details of security and renewals are given overleaf.

4. The return shall be furnished quarterly/monthly and the tax is payable quarterly/monthly.

5. This certificate is valid from.....to.....and shall be subject to renewal from time to time.

Seal of Assessing Authority

(Signature).....  
Assessing Authority

Date.....District.....

Note.—Application (i) about charge in the name of the concern, and, (ii) for renewal shall be made within thirty days.

### OVER-LEAF

(A) CLASS(ES) OF GOODS ALLOWED :—

- (i) for re-sale;
- (ii) for use in manufacture/processing/packing;
- (iii) other uses (specify).

Assessing Authority

(B) PARTICULARS OF RENEWALS :

Date of renewal	Period for which renewed From	To	Signatures of Assessing Authority

(C) PARTICULARS OF SECURITY .

Nature and amount of security	Name and address of the Bank/Post Office/Surety
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**32. Omission of Form S. T. IV, S. T. VI and S. T. VII.**—The existing Forms S. T. IV, S. T. VI and S. T. VII appended to the said rules shall be omitted.

**33. Amendment of Form ST VIII.**—In Form S. T. VIII appended to the said rules,—

- (i) for the words and figure “See rule 17” the words and figure “See rule 21” shall be substituted ; and
- (ii) sub item (i) of item “JJ” shall be omitted.

**34. Amendment of Form S. T. IX.**—In Form S. T. IX appended to the said rules,—

- (i) for the words and figure “See rule 19”, the words and figure “See rule 21” shall be substituted;
- (ii) Sub-item (i) of item “DD” and sub-item (i) of item “FF” shall be omitted; and
- (iii) in item “G” the sign and word “surcharge” shall be omitted.

**35. Amendent of Form S. T. XIV and XV.**—In the Forms S. T. XIV and S. T. XV appended to the said rules, the word “surcharge” wherever occurring, shall be omitted.

**36. Amendment of Form XVI-A.**—In Form S. T. XVI-A appended to the said rules,—

- (a) for the word “dealer” wherever occurring the signs “\*—” shall be substituted; and
- (b) at the end, the brackets and the words “(Copy of a enrolment certificate is enclosed)” shall be omitted and thereafter the following foot-note shall be added, namely :—

“\*Wherever necessary, write the name and address of the dealer or other person as the case may be.”

**37. Omission of Form S. T. XXIV-A.**—The existing Form S. T. XXIV-A appended to the said rules, shall be omitted.

**38. Amendment of Form S. T. XXVII-B.**—In Form S. T. XXVII-B appended to the said rules, the word and sign “surcharge,” wherever occurring shall be omitted.

**39. Omission of forms S. T. XXXVII and S. T. XXXVIII.**—The forms S. T. XXXVII and S. T. XXXVIII appended to the said rules shall be omitted.

By order,

Sd/-  
Principal Secretary (E&T).